

LOS ANGELES COUNTY FISH AND GAME COMMISSION

GRANT APPLICATION TITLE PAGE

TITLE OF PROJECT/PROGRAM Aquatic Bird Rehabilitation ProgramNAME OF ORGANIZATION International Bird Rescue[As it appears on (501) (c) (3) IRS Letter]ADDRESS 444 West Ocean Blvd., Suite 777CITY Long Beach STATE California ZIP CODE 90802TELEPHONE NUMBER 562-912-7055 FAX NUMBER 562-912-4769AMOUNT REQUESTED \$5,000.00BOARD CHAIRPERSON David WeeshoffEXECUTIVE DIRECTOR Paul KelwayCONTACT PERSON Erica EdwardsTITLE Development and Communications DirectorTELEPHONE NUMBER(S) 562-912-7055AUDITED TOTAL INCOME \$ 2,445,584.00 AUDITED TOTAL EXPENSES \$2,838,142.00FOR FISCAL YEAR BEGINNING 2011 AND ENDING 2012SIGNATURE OF BOARD CHAIRPERSON David Weeshoff DATE 6/12/12

Note to Applicant: Please complete this title page and attach all grant application materials prior to submission.

One Page Project Summary

Since 1971, International Bird Rescue (Bird Rescue) has been saving seabirds and other wild aquatic birds. Our Aquatic Bird Rehabilitation Program is at the core of all our programs and is the reason that Bird Rescue has achieved the distinction of being the lead organization in over 200 national and international oil spill responses.

Continuous hands-on work with seabirds and wild aquatic birds 365 days a year keeps us on the cutting edge of the best possible methods of care and treatment for the species most vulnerable in the event of an oil spill. Each day, our centers receive birds that are suffering from a host of problems that can include poisoning by botulism or domoic acid, injuries sustained from fishing hooks and line, acts of animal cruelty, and other acts of nature. We are the only rehabilitation facility exclusively dedicated to the care of aquatic birds and their special needs.

Bird Rescue often becomes the point of entry for the observation of a trend within a species or population of birds and we can quickly alert other agencies and organizations to an impact that requires immediate attention. Our organization has cared for over 140 different species of seabirds and aquatic birds including those that are endangered and threatened. Each bird that receives care in our facility is an integral component of the marine ecosystem and impacts on the species of birds we treat can have broader reaching effects on the environment and the communities we live in.

Background on Applicant's Organization

Purpose and goals:

International Bird Rescue's mission is to mitigate the human impacts on aquatic birds and other wildlife, worldwide. This is done through rehabilitation, emergency response, education, research and planning. 41 years ago, International Bird Rescue was formed by Alice Berkner, a nurse with passion and great vision after witnessing the aftermath of a tanker collision under Golden Gate Bridge. Thousands of birds died in that oil spill, but the journey of what was to become International Bird Rescue began in response to the effects of that disaster. From humble beginnings in Berkeley to two state-of-the-art facilities in Northern and Southern California, Bird Rescue has become a world leader in oiled wildlife response and wild aquatic bird rehabilitation. Our centers care for approximately 5,000 injured and ill wild aquatic birds each year.

Brief summary of current activities:

Response Attached.

Geographic area served:

Our facilities, as noted above, are strategically located that we may effectively serve the Northern and Southern Coasts of California. Our facility in San Pedro serves the Los Angeles area, while our Fairfield facility serves the San Francisco Bay Area communities.

Grant Application
Page 4

Major sources and dollar amounts of corporate, foundation and government support during current and past fiscal year:

2012

Contracts and Retainers	\$632,163.00
The P&G Company	\$250,000.00
Chevron Products Company	\$70,000.00
Tesoro Companies, Inc	\$10,000.00

2011

Contracts and Retainers	\$891,293.96
The P&G Company	\$250,000.00
Chevron Products Company	\$65,000.00
Jewish Community Federation	\$50,000.00
Christen C. and Ben H. Garrett Family Foundation	\$15,000.00
Princess Cruises Community Foundation	\$15,000.00
David A. Weeshoff	\$11,105.42
The Annenberg Foundation	\$10,000.00
Tesoro Companies, Inc.	\$10,000.00

History of all grants received from the Los Angeles County Fish and Game Commission:

NA

Project Information

Statement of justification of need:

During an oil spill, the costs to care for the animals affected by the spill are assumed by the party responsible for causing the spill. In day-to-day operations, or should an act of nature, such as an algal bloom or botulism outbreak occur, there is no responsible party. Few of the animals admitted on a daily basis come with someone to help offset the cost of their rehabilitation. Most arrive at our center because of a human impact. We must rely on public and corporate donations, foundation grants, symbolic adoptions and other gifts to provide the food, medicine, medical supplies and expertise to render necessary care. In the event of a large-scale emergency, resources can become taxed very quickly.

Statement of purpose and goals:

Answered Above

Action plan to meet objectives:

International Bird Rescue continues to develop our fundraising capabilities and corporate sponsorship programs each year. We see our work as integral to the communities in which we live and we strive to bring the stories of our avian patients to the public, that they may teach us all how to be better environmental stewards.

Statement of how the objectives advance the propagation and protection of fish and wildlife:

International Bird Rescue's work is as much about conservation as rehabilitation. Each animal that can be rehabilitated and released back to its native habitat is a critical and important element to the ecosystem. In precarious environmental times, and with continual urban sprawl, the human as well as natural impacts on seabirds and aquatic birds are not anticipated to diminish. Interceding by providing rescue and rehabilitative care to an animal that has been injured, compromised or become ill as a result of an unnatural impact is work that advances the propagation and protection of seabirds and aquatic birds along our coast and in our communities.

Project budget and timetable:

The 2012 Rehabilitation Program Budget is \$1,002,463

This applies to the calendar year beginning January 1, 2012 and ending December 31, 2012.

Sources of other support for project:

International Bird Rescue seeks funding from foundations, businesses and corporations, contracts and retainers from the petroleum industry (related to oil spills), symbolic adoptions and public support.

Current status of project:

Ongoing

Cash flow analysis of the expenditure of project funds:

Expenditure is directly related to the number and species of birds admitted to our hospitals. For example, a larger bird, such as a Pelican can consume 6-10 pounds of fish a day while rehabilitating. Fish costs have been as high as \$2.05/pound. During times of crisis we can find ourselves caring for hundreds of Pelicans at time.

Proposed method of evaluating results:

Every bird treated at International Bird Rescue is an opportunity to evolve our methods of care, and to learn more about the animal as well as the environment. Birds that are used to living on or in the water can develop problems simply from being in captivity over the course of their rehabilitation. Over the years, we have developed innovative caging and enclosures, therapy pools and treatment methods that have markedly improved the survival rates of these species and diminished the potential complications of captivity. The greater survival rates are a direct result of the experience gained over 41 years of dealing with seabirds and aquatic birds. The more we know about species-specific needs, the better able we are to help large populations of birds in the event of an emergency and return them to the wild.

Plans for funding on-going project (if applicable):

International Bird Rescue will continue seeking financial support from foundations, corporations and businesses, the public and fundraising events.

Progress reports (bi-yearly or upon completion, whichever occurs first):

As our work is ongoing, International Bird Rescue would be happy to submit a progress report upon expenditure of funds, or whenever deemed appropriate by the Los Angeles County Fish and Game Commission.

Please Attach the Following Supporting Documents:

- Description of Organizational Structure or Organizational Chart
- Copy of the Latest IRS Determination Letter of Tax Exempt Status under Section 501(c) (3)
- Most Recent Audited Financial Statement
- Most Recent IRS Form 990

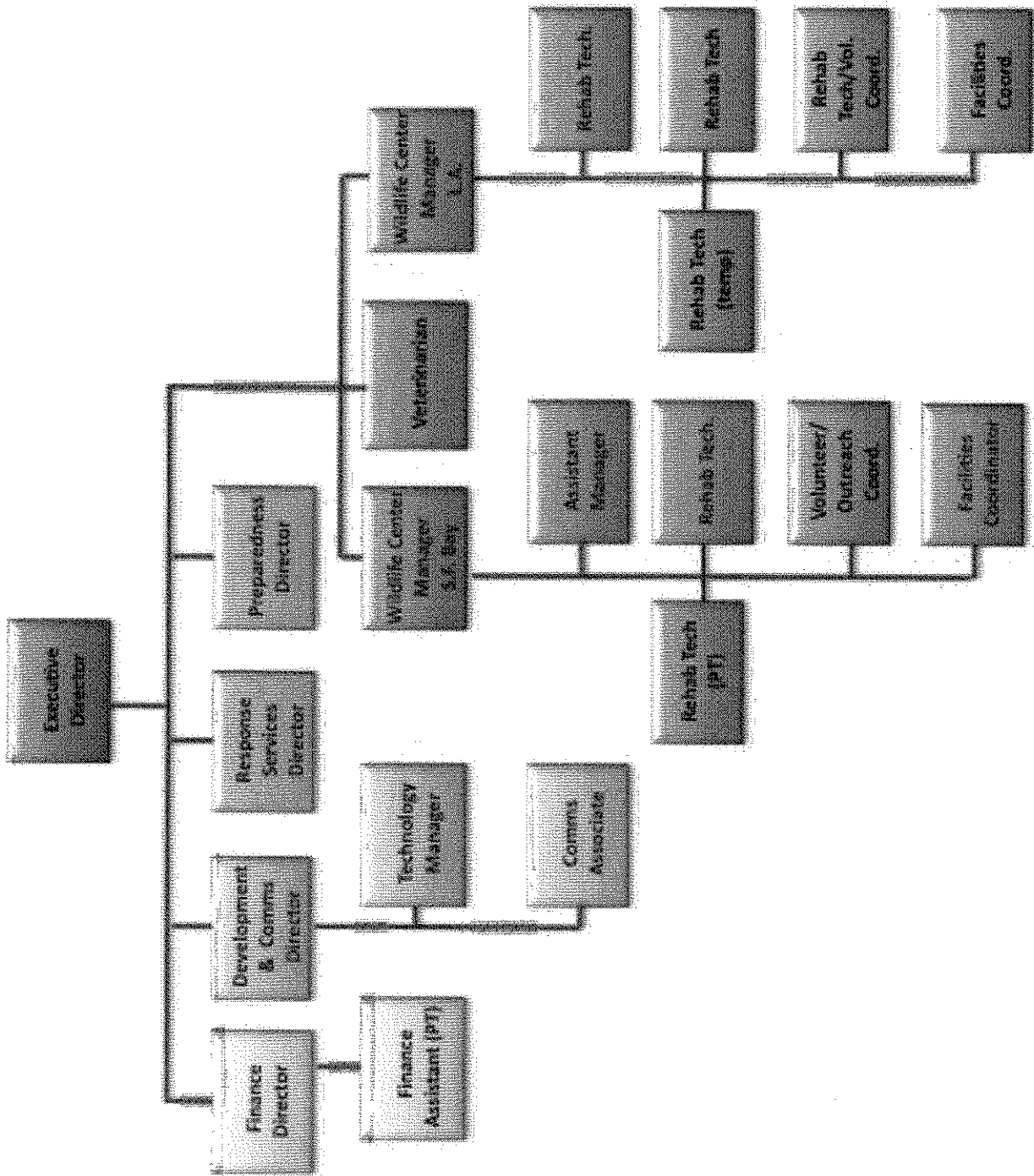


Summary of Current Activities

International Bird Rescue's Native Waterfowl Reintroduction Program was created to address how our organization can help mitigate the impact of wetland reduction on the hundreds of waterfowl species and other wildlife dependent on this crucial habitat. Each spring Bird Rescue receives large numbers (1,500 or more) of ducklings and goslings. Bird Rescue also acts as a clearinghouse for other wildlife rehabilitation facilities that bring us ducklings that can, typically, overwhelm their limited facilities to manage them. We evaluate their health and send them to partnering facilities to help raise them to a releasable age.

Our Blue Banded Pelican Program was initiated as a way to track the hundreds of pelicans that are admitted to our hospitals each year. While each bird is federally banded prior to its release, the band inscriptions are too small for the average person to see, even with binoculars or a spotting scope. The information that a band return provides for Bird Rescue is invaluable as we are able to tell where released birds migrate and their post-release survivability. Additionally, a pelican's band return is far less frequently reported than, for example, a mallard duck because of where and how it lives. Our released pelicans will have a small metal federal band as well as a larger blue band with easy-to-read numbers on it. We are engaging the public's assistance in helping us compile data from these birds by reporting Blue-Banded Pelicans to us.

In addition to our Aquatic Bird Rehabilitation Program, Bird Rescue provides educational experiences by hosting interns from the United States and all over the world who spend from three to six months working in our clinics to learn the management and care of seabirds and aquatic birds. Many go on to become members of our oil spill response team and others take the knowledge and skills back to their home countries or states to augment existing aquatic bird programs or develop them anew.





Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550277
June 20, 2011 LTR 4168C 0
94-1739027 000000 00
00034571
BODC: TE

INTERNATIONAL BIRD RESCUE
444 W OCEAN BLVD STE 777
LONG BEACH CA 90802-4581



000004

Employer Identification Number: 94-1739027
Person to Contact: Ms Benjamin
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 18, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in September 1972.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077550277
June 20, 2011 LTR 4168C 0
94-1739027 000000 00
00034572

INTERNATIONAL BIRD RESCUE
444 W OCEAN BLVD STE 777
LONG BEACH CA 90802-4581

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Thomas

Cindy Thomas
Manager, E0 Determinations

INTERNATIONAL BIRD RESCUE
(A NONPROFIT CORPORATION)

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS

December 31, 2011 and 2010

J. Scott Magliari & COMPANY

CERTIFIED PUBLIC ACCOUNTANT

SAIPAN

Family Building, Suite 201
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Saipan, MP 96950
Tel Nos. (670) 233-1837/0456
Fax No. (670) 233-8214

GUAM

Reflection Center, Suite 204
P.O. Box 12734
Tamuning, GU 96931
Tel Nos. (671) 472-2680/2687
Fax No. (671) 472-2686

PALAU

PIDC Apartment No. 11
P.O. Box 1266
Koror, PW 96940
Tel No. (680) 488-8615
Fax No. (680) 488-8616

CALIFORNIA

1700 Soscol Ave
Suite 27
Napa, CA 94559
Tel Nos. (707) 254-1330
Fax No. (707) 258-6267

INDEPENDENT AUDITOR'S REPORT

Board of Directors

International Bird Rescue

(Formerly known as International Bird Rescue Research Center)

I have audited the accompanying statements of financial position of International Bird Rescue (formerly known as International Bird Rescue Research Center) as of December 31, 2011 and 2010 and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of International Bird Rescue's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of International Bird Rescue's internal control over financial reporting. Accordingly, I express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Bird Rescue as of December 31, 2011 and 2010, and its changes in net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

My audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying statements of functional expenses on pages 6 and 7 are presented for purposes of additional analysis, and are not required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

J. Scott Magliari & Company

Hagatna, Guam
February 17, 2012

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Statements of Financial Position
December 31, 2011 and 2010

	<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Current assets:			
Cash (Notes 2 and 10)		\$ 621,187	\$ 33,350
Accounts receivable (Notes 2, 3, 10 and 14)		294,783	1,419,168
Prepaid expenses		41,633	21,723
Short-term investment (Notes 2 and 4)		-	10,484
Inventory (Note 2)		12,393	16,755
Total current assets		969,996	1,501,480
Property and equipment, net (Notes 2, 5 and 8)		116,801	58,455
Security deposits		12,279	-
Total Assets		<u>\$1,099,076</u>	<u>\$1,559,935</u>
<u>LIABILITIES AND NET ASSETS</u>			
Current liabilities:			
Accounts payable		\$ 32,622	\$ 80,918
Accrued expenses (Note 2)		97,750	59,941
Credit cards payable		13,968	240
Line of credit (Note 6)		-	70,000
Deferred revenues (Notes 2 and 7)		37,199	38,741
Total liabilities		181,539	249,840
Commitments and contingencies (Notes 8, 9 and 11)			
Net assets: (Note 2)			
Unrestricted (Note 14)		887,537	1,179,595
Temporarily restricted		30,000	130,500
Total net assets		917,537	1,310,095
Total Liabilities and Net Assets		<u>\$ 1,099,076</u>	<u>\$1,559,935</u>

See accompanying notes to financial statements.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Statement of Activities
For the Year Ended December 31, 2011

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Support:				
Contributions (Notes 2 and 11)	\$ 492,562	\$ -	\$ -	\$ 492,562
In-kind contributions (Notes 2, 8, 9 and 11)	227,350	-	-	227,350
Grants (Notes 2, 3, 7, and 11)	-	80,000	-	80,000
Total support	719,912	80,000	-	799,912
Revenues:				
Program services (Notes 1, 2, 3, 7, 11 and 14)	1,627,038	-	-	1,627,038
Membership and dues (Notes 2 and 11)	-	-	-	-
Sale of merchandise (Note 2)	1,969	-	-	1,969
Investment income	1,783	-	-	1,783
Other	14,882	-	-	14,882
Total revenues	1,645,672	-	-	1,645,672
Total support and revenues	2,365,584	80,000	-	2,445,584
Operating expenses:				
Program services	2,194,611	150,500	-	2,345,111
Support services:				
Management and general	281,881	-	-	281,881
Development	181,150	30,000	-	211,150
Total operating expenses	2,657,642	180,500	-	2,838,142
Change in net assets	(292,058)	(100,500)	-	(392,558)
Net assets, beginning of year	1,179,595	130,500	-	1,310,095
Net assets, end of year	\$ 887,537	\$ 30,000	\$ -	\$ 917,537

See accompanying notes to financial statements.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Statement of Activities
For the Year Ended December 31, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Support:				
Contributions (Notes 2 and 11)	\$ 926,398	\$ 30,500	\$ -	\$ 956,898
In-kind contributions (Notes 2, 8, 9 and 11)	216,000	-	-	216,000
Grants (Notes 2, 3, 7, and 11)	-	100,000	-	100,000
Total support	<u>1,142,398</u>	<u>130,500</u>	<u>-</u>	<u>1,272,898</u>
Revenues:				
Program services (Notes 1, 2, 3, 7 and 11)	3,878,170	-	-	3,878,170
Membership and dues (Notes 2 and 11)	31,963	-	-	31,963
Sale of merchandise, net (Note 2)	13,711	-	-	13,711
Other	5,126	-	-	5,126
Total revenues	<u>3,928,970</u>	<u>-</u>	<u>-</u>	<u>3,928,970</u>
Total support and revenues	<u>5,071,368</u>	<u>130,500</u>	<u>-</u>	<u>5,201,868</u>
Operating expenses:				
Program services	3,672,579	-	-	3,672,579
Support services:				
Management and general	290,302	-	-	290,302
Development	78,182	-	-	78,182
Total operating expenses	<u>4,041,063</u>	<u>-</u>	<u>-</u>	<u>4,041,063</u>
Change in net assets	1,030,305	130,500	-	1,160,805
Net assets, beginning of year (Note 14)	<u>149,290</u>	<u>-</u>	<u>-</u>	<u>149,290</u>
Net assets, end of year	<u>\$1,179,595</u>	<u>\$ 130,500</u>	<u>\$ -</u>	<u>\$1,310,095</u>

See accompanying notes to financial statements.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Statements of Cash Flows
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Change in net assets	\$ (392,558)	\$ 1,160,805
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	24,751	14,289
Investment and other non-operating income and expenses, net	(1,783)	-
Changes in operating assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable	1,124,385	(1,347,677)
Prepaid expenses	(19,910)	(21,723)
Inventory	4,362	(16,755)
Security deposits	(12,279)	-
Increase (decrease) in liabilities:		
Accounts payable	(48,296)	62,103
Accrued expenses	37,809	59,941
Credit cards payable	13,728	240
Deferred revenues	(1,542)	(23,890)
Net cash provided by (used in) operating activities	<u>728,667</u>	<u>(112,667)</u>
Cash flows from investing activities:		
(Purchase) of equipment	(83,097)	(1,553)
Proceeds from (purchase of) investments	12,240	(10,484)
Interest earned	<u>27</u>	<u>-</u>
Net cash used in investing activities	<u>(70,830)</u>	<u>(12,037)</u>
Cash flows from financing activities:		
Proceeds (repayment) of line of credit	<u>(70,000)</u>	<u>70,000</u>
Net cash provided by (used in) by financing activities	<u>(70,000)</u>	<u>70,000</u>
Net increase (decrease) in cash	587,837	(54,704)
Cash, beginning of year	<u>33,350</u>	<u>88,054</u>
Cash, end of year	<u>\$ 621,187</u>	<u>\$ 33,350</u>
Supplemental information:		
Interest paid	<u>\$ 539</u>	<u>\$ -</u>

See accompanying notes to financial statements.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Statements of Functional Expenses
For the Year Ended December 31, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

2011

	Program Services	Management and General	Supporting Services		2011 Total	2010 Total
			Development	Support Total		
Expenses:						
Salaries, wages and payroll taxes	\$1,151,810	\$ 163,830	\$ 83,699	\$ 247,529	\$1,399,339	\$ 2,203,053
Rent	302,709	13,081	106	13,187	315,896	282,600
Spill response expenses	218,240	-	-	-	218,240	668,279
Utilities and communications	159,083	6,016	-	6,016	165,099	160,592
Employee benefits	107,428	15,484	11,702	27,186	134,614	164,953
Professional fees	11,599	49,628	57,584	107,212	118,811	170,312
Travel	86,435	10,800	3,577	14,377	100,812	64,421
Clinic food, water and rehabilitation costs	78,709	-	-	-	78,709	96,495
Clinic medical supplies	75,766	-	-	-	75,766	44,716
Repairs and maintenance	53,552	2,720	-	2,720	56,272	34,203
Insurance	39,195	4,518	1,176	5,694	44,889	35,106
Marketing	3,312	-	30,241	30,241	33,553	11,069
Depreciation	24,546	205	-	205	24,751	14,289
Recruitment	-	-	13,500	13,500	13,500	16,000
Spill response supplies	8,004	-	-	-	8,004	46,135
Vehicle expense	6,336	337	-	337	6,673	7,864
Other operating expenses and services	18,387	15,262	9,565	24,827	43,214	20,976
Total expenses	<u>\$2,345,111</u>	<u>\$ 281,881</u>	<u>\$ 211,150</u>	<u>\$ 493,031</u>	<u>\$ 2,838,142</u>	<u>\$ 4,041,063</u>

See accompanying notes to financial statements.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Statements of Functional Expenses
For the Year Ended December 31, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

	2011			2010	
	Unrestricted	Temporarily Restricted	Permanently Restricted	2011 Total	2010 Total
Personnel	\$1,249,339	\$ 150,000	\$ -	\$1,399,339	\$2,203,053
Rent	315,896	-	-	315,896	282,600
Spill response expenses	218,240	-	-	218,240	668,279
Utilities and communications	165,099	-	-	165,099	160,592
Employee benefits	134,614	-	-	134,614	164,953
Professional fees	88,811	30,000	-	118,811	170,312
Travel	100,812	-	-	100,812	64,421
Clinic food, water and rehabilitation costs	78,709	-	-	78,709	96,495
Clinic medical supplies	75,766	-	-	75,766	44,716
Repairs and maintenance	55,772	500	-	56,272	34,203
Insurance	44,889	-	-	44,889	35,106
Marketing	33,553	-	-	33,553	11,069
Depreciation	24,751	-	-	24,751	14,289
Recruitment	13,500	-	-	13,500	16,000
Spill response supplies	8,004	-	-	8,004	46,135
Vehicle expense	6,673	-	-	6,673	7,864
Other operating expenses and services	43,214	-	-	43,214	20,976
Total expenses	<u>\$2,657,642</u>	<u>\$ 180,500</u>	<u>\$ -</u>	<u>\$2,838,142</u>	<u>\$4,041,063</u>

See accompanying notes to financial statements.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(1) Nature of Organization

International Bird Rescue was incorporated in the State of California as a nonprofit corporation on April 20, 1971. On April 20, 2011 the name of the organization was changed from International Bird Rescue Research Center to International Bird Rescue (the Organization). International Bird Rescue was created for the purpose of providing emergency response resulting from oil spills and other human caused environmental disasters specifically related to rehabilitating aquatic birds and other wildlife injured in such disasters. To a lesser extent, the Organization is involved in rescue and medical rehabilitation of aquatic birds, research and training.

The Oiled Wildlife Care Network (OWCN) is a legislatively mandated program of the California Fish and Game, Office of Spill Prevention and Response and was established to ensure that wildlife exposed to petroleum products in the environment receive treatment by providing access to permanent wildlife rehabilitation facilities and trained personnel for spill response within the State of California. The Organization acts as the lead oiled bird response organization under oversight of the OWCN and responds to most of the oil spills that affect birds, reptiles and fresh water aquatic animals in the State of California.

Additionally, the Organization maintains an Alaska operation funded primarily by retainers from oil and gas related entities.

(2) Summary of Significant Accounting Policies

A summary of International Bird Rescue's significant accounting policies in the preparation of the accompanying financial statements follows:

Method of Accounting

The financial statements have been prepared using the accrual basis of accounting in conformity with generally accepted accounting principles in the United States of America (GAAP). Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded at the time liabilities are incurred.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(2) Summary of Significant Accounting Policies, Continued

Cash

For the purpose of the Statements of Financial Position and Cash Flows, the Organization considers cash and cash equivalents to be cash on hand and cash in checking and savings accounts. As of December 31, 2011 and 2010, the carrying amount of the Organization's cash and cash equivalents was \$653,848 and \$144,511, respectively. The Organization's checking and savings accounts were with a federally insured bank and are within insurable limits at December 31, 2011 and 2010.

Accounts Receivable

Accounts receivable arise in the normal course of business in providing program services. The organization provides an allowance for bad debts equal to the estimated uncollectable amounts. It is reasonably possible that the estimate for bad debts will change. Accounts receivable are presented net of an allowance for bad debts of \$0 at December 31, 2011 and 2010.

Investments

International Bird Rescue classifies its debt and marketable equity securities into held-to-maturity, trading, or available-for-use categories. Debt securities are classified as held-to-maturity when the Organization has positive intent and ability to hold the securities to maturity. Debt securities for which the Organization does not have intent to hold to maturity are classified as available for sale. Held-to-maturity securities are recorded as either short-term or long-term on the Statement of Financial Position based on contractual maturity date and are stated at amortized cost. Marketable securities that are acquired and held principally for the purpose of selling them in the near term are classified as trading securities and are reported at fair value, with unrealized gains and losses recognized in earnings. Debt and marketable equity securities not classified as held-to-maturity or as trading are classified as available-for-sale and are carried at fair market value, with the unrealized gain and losses, net of tax, included in the determination of comprehensive revenue and reported in net assets.

The fair value of substantially all securities is determined by quoted market prices. The estimated fair value of securities for which there are no quoted market prices is based on similar types of securities that are traded in the market. Gains or losses on securities sold are based on the specific identification method.

For the year ended December 31, 2010, the Organization's investments consist only of marketable equity securities that are classified as trading and are reported as current assets. These investments were sold in 2011.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(2) Summary of Significant Accounting Policies, Continued

Property and Equipment

Property and equipment consists of office furniture and equipment, fixtures, vehicles and improvements and is stated at cost, net of accumulated depreciation. Donated vehicles are stated at their estimated or actual value at the time they were donated to the Organization, net of accumulated depreciation.

Expenditures for major additions and improvements are capitalized. Minor replacements, maintenance and repairs are charged to expense as incurred. Depreciation is computed using the straight-line method based on estimated useful lives.

Donated Services, Materials and Equipment

Amounts are reported in the financial statements for voluntary donations of services that create or enhance non-financial assets or require specialized skills provided by individuals possessing those skills and would be typically purchased if not provided by donation. Donated services, materials and equipment are recorded at the fair value of the gift.

Inventory

Inventory consists of items for resale and are recorded at the lower of cost or market based on the first-in first-out method of costing.

Compensated Absences

Employees of International Bird Rescue are entitled to paid vacation of 6.66 hours per month during the first year of service, 10.00 hours per month from one to five years of service, 12.00 hours per month from six to nine years of service and 13.33 hours per month for ten or more years of service. The compensated absences accrual at December 31, 2011 and 2010 is \$39,906 and \$17,846, respectively, and is presented as a component of accrued expenses in the accompanying Statements of Financial Position.

Net Assets

Financial statements of nonprofit corporations are required to classify net assets, liabilities, revenues, expenses, gains and losses based on the existence or absence of donor-imposed restrictions. The three classes of net assets are ordinarily classified as unrestricted, temporarily restricted and permanently restricted.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(2) Summary of Significant Accounting Policies, Continued

Revenues

Revenues are derived from contracts and retainers with petroleum related companies, grants, the OWCN, dues and memberships and public support. Contracts and retainers are recognized over the period covered in the agreement, generally one year. All contributions are recognized as public support when received. Grants and amounts received from OWCN are recognized as revenue when used for that specific purpose. Dues, memberships and public support are recognized in full when received or unconditionally promised. Donations of property and equipment, rent and professional services are recorded at their fair market value at the time of receipt.

Contributions

FASB ASC Topic 958-605, *Not-for-Profit Entities - Revenue Recognition*, requires that contributions received are to be recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Under FASB ASC Topic 958 time restricted contributions are required to be reported as temporarily restricted support and are then reclassified to net assets upon expiration of the time restriction.

Membership and Dues

In 2011, International Bird Rescue ceased the collection and recording of revenue through dues and memberships.

Income Taxes

International Bird Rescue is a nonprofit corporation that is exempt from state and federal income tax under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income tax has been provided in the accompanying financial statements. The Organization is required to report its financial position, financial activities and other information related to certain donors, officers and directors on annual informational returns with the Department of Treasury, Internal Revenue Service, and the states of California and Illinois.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(2) Summary of Significant Accounting Policies, Continued

Valuation of long-lived assets

International Bird Rescue reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of the assets. The factors considered by management in performing the assessment include current operating results, trends, and prospects, as well as the effects of obsolescence, demand, competition and other economic factors.

To date, management has determined no such impairment exists.

Fair Value of Financial Instruments

The carrying amount reflected in the Statement of Financial Position for cash, accounts receivable, accounts payable, and deferred revenues approximate their respective fair values due to the short-term maturities of those instruments.

Fair Value Option for Financial Assets and Financial Liabilities

International Bird Rescue did not elect to record at fair value any of its financial instruments under the provision of FASB ASC Topic 825, *The Fair Value Option for Financial Assets and Financial Liabilities*, which permits but does not require to measure financial instruments and certain other items at fair value.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(2) Summary of Significant Accounting Policies, Continued

Recent Pronouncements

In January 2010, the FASB issued Update No. 2010-06 - *Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements*. This Update improves the fair value disclosure (Subtopic 820-10) originally issued as FASB Statement No. 157, *Fair Value Measurement*. The new disclosures and clarifications of existing disclosures are effective for interim and annual reporting beginning after December 15, 2009. The application of this provision does not have any material impact on the financial statements of the Organization.

In February 2010, the FASB issued Update No. 2010-09 - *Subsequent Events (Topic 855) Amendments to Certain Recognition and Disclosure Requirements*. This Update addresses both the interaction of the requirements of this Topic with the SEC's reporting requirements and the intended breadth of the reissuance disclosure provision related to subsequent events (paragraph 855-10-50-4). All of the amendments in this Update are effective upon issuance of the final Update, except for the use of the issued date for conduit debt obligors. That amendment is effective for interim or annual periods ending after June 15, 2010. The application of this provision does not have any material impact on the financial statements of the Organization.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(3) Accounts Receivable and Grants Receivable

Accounts Receivable

Accounts receivable consists primarily of amounts invoiced for contract retainers. No provision has been made for uncollectable accounts as, in the opinion of management, all accounts outstanding as of December 31, 2011 and 2010 are collectable.

Grants Receivable

Grants receivable consist of receivable from various donors. Changes in grants receivable as of December 31, 2011 and 2010 is as follows:

	<u>2011</u>	<u>2010</u>
Grants receivable, beginning	\$ -	\$ -
Grants received in the current year	80,000	100,000
Collections made	<u>(80,000)</u>	<u>(100,000)</u>
Grants receivable, ending	<u>\$ -</u>	<u>\$ -</u>

(4) Investments

International Bird Rescue's investments are comprised of equity securities, all of which are classified as trading securities and are carried at their fair value based on the quoted market price of the securities at December 31, 2010. Net realized and unrealized gains and losses on trading securities are included in net income. For the purpose of determining realized gains and losses, the cost of securities sold is based on specific identification. At December 31, 2010, investments consist of 157 shares of one company at a cost and market value of \$67 per share and is classified as a current asset. The investment was sold in 2011. At December 31, 2011 and 2010, the cost of the investment approximates its market value as follow:

	<u>2011</u>	<u>2010</u>
Costs	\$ -	\$ 10,484
Unrealized gain (loss)	<u>-</u>	<u>-</u>
Market value	<u>\$ -</u>	<u>\$ 10,484</u>

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(5) Property and Equipment

Property and equipment consists of the following:

	<u>Estimated Useful Lives</u>	<u>2011</u>	<u>2010</u>
Vehicles	5 years	\$ 61,512	\$ 61,512
Tanks and enclosures	20 years	56,464	56,464
Office equipment	5 years	11,553	10,553
Medical equipment	5 years	8,309	8,309
Furniture and fixtures	7 years	7,641	7,641
Leasehold improvements	7 years	<u>88,801</u>	<u>5,704</u>
		234,280	151,183
Accumulated depreciation		<u>(117,479)</u>	<u>(92,728)</u>
Property and equipment, net		<u>\$ 116,801</u>	<u>\$ 58,455</u>

Depreciation expense for the year ended December 31, 2011 and 2010 was \$24,751 and \$14,289, respectively.

(6) Line of credit

In July 2010, International Bird Rescue obtained a short-term line of credit from Wells Fargo Bank with a limit of \$100,000. Amounts drawn on the line of credit are unsecured, have no maturity date, and bears variable interest based on the highest daily prime lending rate posted in the Wall Street Journal. The interest rate was 3.25% per annum at December 31, 2010. As of December 31, 2011 and 2010, the Organization had \$0 and \$70,000, respectively, outstanding on the line of credit. The line of credit eligibility is reviewed annually by Wells Fargo Bank.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(7) Contract Retainers and Grant Revenue

Contract retainer revenue is derived primarily from oil and gas related entities and recognized on a monthly basis over the term of the agreement. Amounts received but not yet earned are recorded as deferred revenue.

Grants received are restricted in use to be used solely for supporting projects. The grants are classified as temporarily restricted in the Statement of Activities.

For the year ended December 31, 2010, the Organization received one grant in the amount of \$100,000 from the Jewish Community Endowment Fund of the Jewish Community Federation of San Francisco, the Peninsula, Marin and Sonoma Counties.

The following summarizes grant activity during the year ended December 31, 2011:

Jewish Community Federation Endowment Fund	\$ 50,000
Princess Cruises	15,000
C.B. Garrett Foundation	<u>15,000</u>
	<u>\$ 80,000</u>

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(8) Donated Use of Operating Premises

International Bird Rescue conducts its operations provided at below market cost at two California locations, as discussed below.

Operations conducted at the San Pedro, California location are provided under a joint use and lease agreement with the Los Angeles Unified School District. The term of the lease is on a monthly basis and may be terminated by either party with a ninety day notice. The agreement specifies an annual rental payment of \$1. Management of the Organization estimates the fair rental market value of the premises to be \$108,000 per year based on comparable rents in the immediate area.

Operations conducted at the Fairfield, California location are situated on land recorded in the name of the Organization. The land was purchased in accordance with an agreement with the State of California, Department of Fish and Game, Oiled Wildlife Care Network program. Management asserts that the agreement stipulates that should the Organization cease to be the primary respondent for oiled wildlife, that the land and improvements made from program funding be returned to the State within ninety days. Management further asserts that the land cannot be sold, pledged, collateralized or encumbered. Due to the restrictions of use and transferability, the land is not capitalized as an asset of the Organization. The majority of the improvements on the property were paid from the Oiled Wildlife Care Network program. There is no rent assessed on the improvements. Management of the Organization estimates the fair rental market value of the premises to be \$108,000 per year based on comparable rents in the immediate area.

The Organization would be adversely affected should use of the San Pedro, California or Fairfield, California property at minimal or no rent discontinue.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(9) Commitments

As of December 31, 2011, International Bird Rescue conducted operations from two locations in California and one in Alaska.

Land and buildings for operations conducted at the San Pedro, California and Fairfield, California locations are provided at minimal or no rent and more fully discussed Note 8.

The Organization's operations in Anchorage, Alaska are conducted from premises under a lease agreement expiring September 30, 2012. The monthly amount of rent is \$6,000 per month through January 2011. The monthly rent for the period February 2011 to September 30, 2012 is \$6,240 per month.

In March 2011, the Organization entered into an office lease agreement in Long Beach, CA, to conduct corporate, administrative and marketing functions. The lease is for a term of two years at a cost of \$2,065 per month the first year and \$2,122 per month the second year. The lease is renewable for one additional two year period at renegotiated rates.

Future minimum lease payments are as follows:

2012	\$ 81,510
2013	<u>4,244</u>
	<u>\$ 85,754</u>

Rent expense presented in the Statement of Activities for the year ended December 31, 2011 and 2010 amounted to \$315,896 and \$282,600, of which \$216,000 in each year pertains to in-kind contribution for the premises rent for the two California locations.

(10) Concentration of Credit Risk

International Bird Rescue maintains its cash and cash equivalents in bank accounts that may, at times, exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk related to cash and cash equivalents. Concentration of credit risk with respect to accounts receivable is due to receivables being primarily due from oil and gas industry related entities in the State of Alaska and from spill response in other locations. At December 31, 2010, \$1,235,416 (87%) of accounts receivable was due from one customer. The receivable was subsequently collected in 2011.

INTERNATIONAL BIRD RESCUE
(Formerly known as International Bird Rescue Research Center)

Notes to Financial Statements
December 31, 2011 and 2010

(11) Economic Dependency and Contingencies

International Bird Rescue receives a substantial amount of its support from private sector donors and contracts as well as in-kind donations for certain premises where it conducts operations. A significant reduction in the level of this support, if this were to occur, would have an adverse effect on its programs and activities. For the years ended December 31, 2011 and 2010, the Organization received 30% in 2011 and 22% in 2010 of its support from private sector donors, memberships and dues, 67% in 2011 and 74% in 2010 of its support from retainer contracts and 10% in 2011 and 4% in 2010 of its support from in-kind contributions, most in the form of premises provided for operations.

In 2010, the Organization became one of the lead respondents pertaining to oiled birds and aquatic wildlife as a result of the Deepwater Horizon BP p.l.c. oil spill in the Gulf of Mexico. This substantially increased the activities of the Organization. BP was invoiced monthly at agreed upon daily rates, including costs. Money received from BP in connection with the clean-up was recorded as revenue in the month services are incurred and related costs expensed as accrued. For the year ended December 31, 2010, \$3,235,555 (62%) of the total support and revenue was generated from this contract. Work related to the Deepwater Horizon BP p.l.c. oil spill was completed in September 2010.

(12) Subsequent Events

International Bird Rescue evaluated subsequent events from December 31, 2011 through February 17, 2012, the date the financial statements were available to be issued. The Organization did not note any subsequent events requiring disclosure or adjustment to the accompanying financial statements.

(13) Other Matters

International Bird Rescue relies on volunteer support to conduct general support and program services. Such services are not recorded as in-kind donations as the volunteer services do not create or enhance financial assets and special skills are not required. Volunteer hours totaled 21,430 hours for 180 volunteers and 26,750 hours for 243 volunteers for the year ended December 31, 2011 and 2010, respectively.

(14) Reclassifications

Certain prior year amounts have been reclassified to conform with the December 31, 2011 presentation.

Form **990**

OMB No. 1545-0047

Return of Organization Exempt From Income Tax**2011**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2011 calendar year, or tax year beginning , 2011, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C INTERNATIONAL BIRD RESCUE 444 W. OCEAN BLVD #777 LONG BEACH, CA 90802	D Employer Identification Number 94-1739027 E Telephone number 562-912-7055 G Gross receipts \$ 2,456,068.
F Name and address of principal officer: SAME AS C ABOVE		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶
J Website: ▶ WWW.BIRD-RESCUE.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of Formation: 1971 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>THE ORGANIZATION'S MISSION IS TO MITIGATE HUMAN IMPACT ON AQUATIC AND OTHER WILDLIFE. THIS IS ACHIEVED THROUGH REHABILITATION, EMERGENCY RESPONSE, EDUCATION, RESEARCH, PLANNING AND TRAINING.</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a).....	5	
	4	Number of independent voting members of the governing body (Part VI, line 1b).....	5	
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a).....	25	
	6	Total number of volunteers (estimate if necessary).....	243	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	0.	
7b	Net unrelated business taxable income from Form 990-T, line 34.....	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h).....	1,323,698.	816,763.
	9	Program service revenue (Part VIII, line 2g).....	3,878,170.	1,627,038.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....		1,783.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....		
	12	Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	5,201,868.	2,445,584.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		
	14	Benefits paid to or for members (Part IX, column (A), line 4).....		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	2,368,006.	1,533,953.
	16a	Professional fundraising fees (Part IX, column (A), line 11e).....		
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶.....	211,150.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	1,673,057.	1,304,189.	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	4,041,063.	2,838,142.	
19	Revenue less expenses. Subtract line 18 from line 12.....	1,160,805.	-392,558.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16).....	1,559,935.	1,099,076.
	21	Total liabilities (Part X, line 26).....	249,840.	181,539.
	22	Net assets or fund balances. Subtract line 21 from line 20.....	1,310,095.	917,537.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	PAUL KELWAY Type or print name and title.		EXECUTIVE DIREC		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	J SCOTT MAGLIARI	J SCOTT MAGLIARI	6/11/12		P00747402
	Firm's name ▶ SCOTT MAGLIARI INC.				
	Firm's address ▶ 1700 SOSCOL AVE., SUITE 27 NAPA, CA 94559	Firm's EIN ▶ 24-0443942 Phone no: 707-254-1330			

May the IRS discuss this return with the preparer shown above? (see instructions)..... ☒ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

TEEA0113L 08/18/11

Form **990** (2011)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III. ☐**1** Briefly describe the organization's mission:

THE ORGANIZATION'S MISSION IS TO MITIGATE HUMAN IMPACT ON AQUATIC AND OTHER WILDLIFE.
THIS IS ACHIEVED THROUGH REHABILITATION, EMERGENCY RESPONSE, EDUCATION, RESEARCH,
PLANNING AND TRAINING.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 2,345,111. including grants of \$) (Revenue \$ 1,627,088.)

INTERNATIONAL BIRD RESCUE PROVIDES WILDLIFE COLLECTION, REHABILITATION AND
DOCUMENTATION SERVICES ON AN ASSURED BASIS FOR COMPANIES THAT TRANSPORT OR HOLD
PETROLEUM PRODUCTS AND IS THE CALIFORNIA STATE DESIGNATED RESPONDER FOR OILED
WILDLIFE. THE ORGANIZATION TRAINS VOLUNTEERS IN BIRD RESCUE AND EDUCATES THE GENERAL
PUBLIC ABOUT OIL SPILL IMPACT ON WILDLIFE AND ENVIRONMENT PROTECTION.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 2,345,111.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II.	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.	10	X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.	11a X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.	11b	X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV.	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV.	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19	X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.	20	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and II.		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
28b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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Form 990 (2011)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2 a	25
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	X
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)		
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a	X
b If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9 a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b	
c Enter the amount of reserves on hand	13 c	
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b	

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response to any question in this Part VI. ☒ X**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	5	
1 b Enter the number of voting members included in line 1a, above, who are independent.	5	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? SEE SCH. O	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7 b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?		X
10 b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11 b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.		X
12 b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12 c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done.		
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	X	
b Other officers of key employees of the organization.		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ► INTERNATIONAL BIRD RESCUE 444 OCEAN BLVD, STE 777 LONG BEACH CA 90602-4581 912-7055

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LAURIE PYNE VICE CHAIR	0	X		X				0.	0.	0.
(2) ANDREW HARMON DIRECTOR	0	X						0.	0.	0.
(3) DAVE WEESHOFF CHAIRMAN	0	X		X				0.	0.	0.
(4) BETH SLATKIN SECRETARY	0	X		X				0.	0.	0.
(5) WILL GALA DIRECTOR	0	X						0.	0.	0.
(6) JAY HOLCOMB DIRECTOR	40			X				82,642.	0.	0.
(7) PAUL KELWAY EXECUTIVE DIR.	40			X				79,025.	0.	0.
(8) _____										
(9) _____										
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____										
(16) _____										
(17) _____										
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
1 b Sub-total								161,667.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								161,667.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual

4		X
----------	--	---

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

5		X
----------	--	---

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns.....	1a				
	b Membership dues.....	1b				
	c Fundraising events.....	1c				
	d Related organizations.....	1d				
	e Government grants (contributions).....	1e				
	f All other contributions, gifts, grants, and similar amounts not included above.....	1f 816,763.				
	g Noncash contributions included in lns 1a-1f: \$	227,350.				
	h Total. Add lines 1a-1f.....		816,763.			
PROGRAM SERVICE REVENUE	2a <u>OILED WILDLIFE CARE</u>	Business Code 541900	1,627,038.	1,627,038.		
	b					
	c					
	d					
	e					
	f All other program service revenue.....					
	g Total. Add lines 2a-2f.....		1,627,038.			
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts).....				
4 Income from investment of tax-exempt bond proceeds.....						
5 Royalties.....						
6a Gross rents.....		(i) Real (ii) Personal				
b Less: rental expenses.....						
c Rental income or (loss).....						
d Net rental income or (loss).....						
7a Gross amount from sales of assets other than inventory.....		(i) Securities (ii) Other 12,267.				
b Less: cost or other basis and sales expenses.....		10,484.				
c Gain or (loss).....		1,783.				
d Net gain or (loss).....			1,783.	1,783.		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.....		a				
b Less: direct expenses.....		b				
c Net income or (loss) from fundraising events.....						
9a Gross income from gaming activities. See Part IV, line 19.....		a				
b Less: direct expenses.....		b				
c Net income or (loss) from gaming activities.....						
10a Gross sales of inventory, less returns and allowances.....		a				
b Less: cost of goods sold.....	b					
c Net income or (loss) from sales of inventory.....						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue.....						
e Total. Add lines 11a-11d.....						
12 Total revenue. See instructions.....		2,445,584.	1,628,821.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	161,667.	161,667.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	1,116,363.	890,841.	149,021.	76,501.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	134,614.	107,428.	15,484.	11,702.
10 Payroll taxes	121,309.	99,302.	14,809.	7,198.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	118,811.	11,599.	49,628.	57,584.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	315,896.	302,709.	13,081.	106.
17 Travel	100,812.	86,435.	10,800.	3,577.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	24,751.	24,546.	205.	
23 Insurance	44,889.	39,195.	4,518.	1,176.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OIL SPILL RESPONSE COSTS	218,240.	218,240.		
b UTILITIES AND COMMUNICATIONS	165,099.	159,083.	6,016.	
c CLINIC FOOD, WATER & REHAB EXP	78,709.	78,709.		
d CLINIC MEDICAL SUPPLIES	75,766.	75,766.		
e All other expenses	161,216.	89,591.	18,319.	53,306.
25 Total functional expenses. Add lines 1 through 24e	2,838,142.	2,345,111.	281,881.	211,150.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	33,350.	1	621,187.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,419,168.	4	294,783.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	16,755.	8	12,393.
	9 Prepaid expenses and deferred charges	21,723.	9	41,633.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a 234,280.		
	b Less: accumulated depreciation	10b 117,479.		
	11 Investments — publicly traded securities	58,455.	10c	116,801.
	12 Investments — other securities. See Part IV, line 11.	10,484.	11	
	13 Investments — program-related. See Part IV, line 11.		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11.		14	
16 Total assets. Add lines 1 through 15 (must equal line 34).		15	12,279.	
17 Accounts payable and accrued expenses	1,559,935.	16	1,099,076.	
18 Grants payable	140,859.	17	32,622.	
19 Deferred revenue		18		
20 Tax-exempt bond liabilities	38,741.	19	37,199.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D.		20		
22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties	70,000.	23		
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.		24		
26 Total liabilities. Add lines 17 through 25.	240.	25	111,718.	
LIABILITIES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	249,840.	26	181,539.
	28 Temporarily restricted net assets			
	29 Permanently restricted net assets			
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds			
	31 Paid-in or capital surplus, or land, building, or equipment fund			
	32 Retained earnings, endowment, accumulated income, or other funds			
	33 Total net assets or fund balances			
	34 Total liabilities and net assets/fund balances			
NET ASSETS OR FUND BALANCES	1,179,595.	27	887,537.	
	130,500.	28	30,000.	
		29		
	1,310,095.	33	917,537.	
	1,559,935.	34	1,099,076.	

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12).	1	2,445,584.
2	Total expenses (must equal Part IX, column (A), line 25).	2	2,838,142.
3	Revenue less expenses. Subtract line 2 from line 1.	3	-392,558.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)).	4	1,310,095.
5	Other changes in net assets or fund balances (explain in Schedule O).	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)).	6	917,537.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII. ☐1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? ☒ Yes ☐ Nob Were the organization's financial statements audited by an independent accountant? ☒ Yes ☐ Noc If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ☒ Yes ☐ No

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? ☐ Yes ☒ Nob If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. ☐ Yes ☒ No

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Form 990 (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization

INTERNATIONAL BIRD RESCUE

Employer identification number

94-1739027

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☐ Type I
 - b ☐ Type II
 - c ☐ Type III – Functionally integrated
 - d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box. _____
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
- (ii) A family member of a person described in (i) above? _____
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2011

Part I Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test – 2011. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 33-1/3% support test – 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

BAA

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	292,321.	260,062.	451,417.	1,088,861.	583,912.	2,676,573.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1,511,862.	1,264,783.	781,098.	3,891,881.	1,629,007.	9,078,631.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge				216,000.	216,000.	432,000.
6 Total. Add lines 1 through 5.	1,804,183.	1,524,845.	1,232,515.	5,196,742.	2,428,919.	12,187,204.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						12,187,204.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6.	1,804,183.	1,524,845.	1,232,515.	5,196,742.	2,428,919.	12,187,204.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	1,017.	970.	231.		1,783.	4,001.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b.	1,017.	970.	231.	0.	1,783.	4,001.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV.				5,126.	14,882.	20,008.
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,805,200.	1,525,815.	1,232,746.	5,201,868.	2,445,584.	12,211,213.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	99.80 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	99.93 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	0.03 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	0.03 %

- 19a **33-1/3% support tests – 2011.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☒
- b **33-1/3% support tests – 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

ADDITIONAL EXPLANATION OF OTHER INCOME**MISCELLANEOUS SUNDRY INCOME AND ADJUSTMENTS.**

PART III, LINE 12 - OTHER INCOME

NATURE AND SOURCE	2011	2010	2009	2008	2007
OTHER	14,882.	5,126.			
TOTAL	<u>\$ 14,882.</u>	<u>\$ 5,126.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF

OMB No. 1545-0047

2011

Name of the organization

INTERNATIONAL BIRD RESCUE

Employer identification number

94-1739027

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 501(c)(3) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 108,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 108,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 65,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9		\$ 11,105.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$ 5,000	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14		\$ 5,000	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	REAL PROPERTY - RENT FREE PREMISES TO CONDUCT OPERATIONS.		
		\$ 108,000.	1/01/11
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
2	REAL PROPERTY - RENT FREE PREMISES TO CONDUCT OPERATIONS.		
		\$ 108,000.	1/01/11
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

BAA

Name of organization

INTERNATIONAL BIRD RESCUE

Employer identification number

94-1739027

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete cols (a) through (e) and the following line entry.

For organizations completing Part III, enter total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

BAA

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year.....		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1..... ► \$

(ii) Assets included in Form 990, Part X..... ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1..... ► \$

b Assets included in Form 990, Part X..... ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance.....	1c
d Additions during the year.....	1d
e Distributions during the year.....	1e
f Ending balance.....	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Temporarily restricted endowment ☐ %
 The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations.....
 (ii) related organizations.....

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.....				
b Buildings.....				
c Leasehold improvements.....	145,265.		35,240.	110,025.
d Equipment.....	89,015.		82,239.	6,776.
e Other.....				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				116,801.

BAA

Schedule D (Form 990) 2011

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED EXPENSES	97,750.
(3) CREDIT CARD PAYABLE	13,968.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	
111,718.	

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XIV Supplemental Information *(continued)*

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered 'Yes'**
on Form 990, Part IV, lines 29 or 30.
► **Attach to Form 990.**

OMB No. 1545-0047

2011

Open To Public Inspection

Name of the organization

INTERNATIONAL BIRD RESCUE

Employer identification number

94-1739027

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art -- Works of art.....				
2 Art -- Historical treasures.....				
3 Art -- Fractional interests.....				
4 Books and publications.....				
5 Clothing and household goods.....				
6 Cars and other vehicles.....				
7 Boats and planes.....				
8 Intellectual property.....				
9 Securities -- Publicly traded.....				
10 Securities -- Closely held stock.....				
11 Securities -- Partnership, LLC, or trust interests.....				
12 Securities -- Miscellaneous.....				
13 Qualified conservation contribution -- Historic structures.....				
14 Qualified conservation contribution -- Other.....				
15 Real estate -- Residential.....				
16 Real estate -- Commercial.....	X	2	216,000.	
17 Real estate -- Other.....				
18 Collectibles.....				
19 Food inventory.....				
20 Drugs and medical supplies.....				
21 Taxidermy.....				
22 Historical artifacts.....				
23 Scientific specimens.....				
24 Archeological artifacts.....				
25 Other ► (.....)				
26 Other ► (.....)				
27 Other ► (.....)				
28 Other ► (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement.....

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?.....

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?.....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?.....

b If 'Yes,' describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2011

Name of organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

Name of the organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS

NAME CHANGED FROM INTERNATIONAL BIRD RESCUE RESEARCH CENTER TO INTERNATIONAL BIRD
RESCUE.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

TAX RETURN AND AUDIT REPORT ARE DISCUSSED AMONGST BOARD MEMBERS, MANAGEMENT, AND THE
INDEPENDENT CPA THAT COMPILES THE FINANCIAL STATEMENTS AND THE INDEPENDENT CPA THAT
AUDITS THE COMPILED FINANCIAL STATEMENTS.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MGT
BOARD APPROVAL REQUIRED.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE EXECUTIVE DIRECTOR AND CHIEF FINANCIAL OFFICER REVIEW TAX RETURNS BEFORE FILING
AND PROVIDES COPY TO BOARD MEMBERS. PERIODIC FINANCIAL STATEMENTS ARE REVIEWED BY
EXECUTIVE DIRECTOR AND PROVIDED TO BOARD MEMBERS.

2011

FEDERAL SUPPORTING DETAIL

PAGE 1

INTERNATIONAL BIRD RESCUE

94-1739027

CONTRIBUTIONS, GIFTS, AND GRANTS
OTHER CONTRIBUTIONS, GIFTS, GRANTS, ETC.

CONTRIBUTIONS.....	\$	492,562.
GRANTS.....		80,000.
OTHER REVENUES.....		16,851.
TOTAL	\$	<u>589,413.</u>

SUPPORT INFORMATION (SCH A, II & III)
GIFTS, GRANTS & CONTRIBUTIONS RECEIVED

TOTAL SUPPORT.....	\$	799,912.
LESS AMOUNT RECEIVED FROM GOVERNMENTAL UNIT.....		-216,000.
TOTAL	\$	<u>583,912.</u>